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April 24, 2013

RECEIVED APR 26 2013

**VIA MESSENGER DELIVERY**

Deena Sheppard, Enforcement Specialist  
 U.S. Environmental Protection Agency  
 Region 5 (SE-5J)  
 77 West Jackson Boulevard  
 Chicago, IL 60604

Re: Request for Information Pursuant to Section 104 of CERCLA for the Gary  
 Development Landfill Site located in Gary, Lake County, Indiana

Dear Ms. Sheppard:

Union Tank Car Company (UTC), by its counsel Nijman Franzetti, LLP, hereby responds to the United States Environmental Protection Agency's (U.S. EPA) request for information pursuant to CERCLA section 104(e), 42 U.S.C. § 9604(e) (§104(e) Information Request), relating to the Gary Development Landfill Site (GDL Site). UTC is responding herein to the February 26, 2013 Section 104(e) Information Request. On March 21, 2013, U.S. EPA granted an additional 30 days to respond to the §104(e) Information Request. The extension of time was confirmed via a March 28, 2013 letter from Nijman Franzetti, LLP to Jeffrey Cahn, Associate Counsel at U.S.EPA. As the extended response date is April 26, 2013, this response is timely submitted.

Please contact me if you have any questions concerning this response.

Sincerely,

Susan M. Franzetti  
 Counsel for Union Tank Car Company

Enclosures

Cc: David Herrin – UTC w/encls. (via e-mail)

**RESPONSE OF UNION TANK CAR COMPANY TO CERCLA §104(e)  
INFORMATION REQUEST FOR THE GARY DEVELOPMENT LANDFILL SITE**

Although UTC is responding to the §104(e) Information Request, UTC does not waive and hereby expressly reserves the following general objections to the §104(e) Information Request. Nothing in this response is or shall be deemed an admission that UTC disposed of any materials or hazardous substances which may be involved in any alleged release or threat of a release at the GDL Site. Moreover, UTC expressly reserves any and all objections it may have to any person's or entity's ability to obtain or use the information contained herein as an admission in any matter in which UTC is or may become a party.

**I. GENERAL OBJECTIONS**

A. UTC submits this response subject to a general objection that the Information Request is unduly burdensome and broad and seeks information beyond that which is required to be disclosed pursuant to Section 104(e) of CERCLA in that it seeks information unrelated to the identification, nature and quantity of material which may have been or was generated, treated, stored, or disposed of at, or transported to the GDL Site.

B. UTC objects to the §104(e) Information Request to the extent it requires the production of information and documents protected by the attorney-client and/or attorney-work product privileges.

D. Instruction 5: While UTC reserves the right to supplement its response should additional or different information become available to it at a later date, UTC objects to this instruction to the extent that it imposes a continuing duty to respond or requires UTC to submit a supplemental response because such a requirement is beyond the scope of the EPA's authority under CERCLA section 104(e).

E. Instruction 7: UTC objects to this instruction to the extent that it requires submission of information or documents not in the possession of UTC or based on UTC's personal knowledge, to the extent it requires UTC to seek responsive information from former employees agents or contractors, and to the extent it infringes on UTC's attorney-client and/or attorney work product privileges.

F. Instruction 8: UTC objects to this instruction as it seeks information beyond the scope of information required to be submitted pursuant to 104(e) of CERCLA.

G. Instruction 9: UTC objects to this instruction as it seeks information beyond the scope of information required to be submitted pursuant to 104(e) of CERCLA.

H. Definition 5: UTC objects to the definition of "Identify" to the extent it requires the disclosure of the present or last known home address and home telephone number of its former or current employees. UTC employees identified in this Response may be contacted through UTC's counsel.

Without waiving any of the foregoing objections, UTC has enclosed its response to the Request as follows:

## II. RESPONSE TO THE 104(e) INFORMATION REQUEST

1. Provide copies of all documents, records, and correspondence in your possession relating to the GDL Site.

**RESPONSE:** After an extensive search of its records, UTC did not find any documents, records or correspondence in its possession relating to the GDL Site.

2. In regard to materials your company disposed of at the GDL Site, arranged for disposal of, or transported to the GDL Site, identify and describe, and provide all documents that refer or relate to:

- a. The precise location, address, and name of the facility where disposal, treatment, unloading, management, and handling of the hazardous substances occurred. Provide the official name of the facility and a description of the facility where each hazardous substance involved in such transactions was actually disposed or treated.
- b. If the location or facility of such disposal, treatment, unloading, management and handling is a different location or facility than what was originally intended, please provide all documents that relate and/or refer to why the substances came to be located at the different location or facility.
- c. All intermediate sites where the hazardous substances involved in each arrangement were transshipped, or where they were stored or held, any time prior to final treatment or disposal.
- d. The nature, including the chemical content, characteristics, physical state (e.g., solid, liquid) and quantity (volume and weight) of all hazardous substances involved in each arrangement.
- e. In general terms, the nature and quantity of the non-hazardous substances involved in each such arrangement.
- f. The condition of the transferred material containing hazardous substances when it was stored, disposed, treated or transported for disposal or treatment.
- g. The markings on and type, condition and number of containers in which the hazardous materials were contained when they were stored, disposed, treated, or transported for disposal or treatment.
- h. All tests, analyses, analytical results and manifests concerning each hazardous substance involved in each transaction. Please include information regarding who conducted the test and how the test was conducted (batch sampling, representative sampling, splits, composite, etc.)
- i. The final disposition of each of the hazardous substances involved in each arrangement.

- j. All persons, including you, who may have entered into an agreement or contract for the disposal, treatment or transportation of a hazardous substance at or to the GDL Site. Please provide the persons' titles and departments/offices.
- i. The names, addresses, and telephone numbers of persons or entities who received the hazardous substances from the persons described in 2G) above.
  - ii. Any person with whom the persons described in 2(j) made such arrangements.
  - iii. The dates when each person described in 2(j) made such arrangements and provide any documentation.
  - iv. The steps you or other persons, including persons identified in 2(j) above took to reduce the spillage or leakage. Please identify any operational manuals or policies (e.g. a facility's spill control policy) which address the management of spills and leaks and provide any documentation.
  - v. The amount paid by you, or other persons referred to in 2(j) above in connection with each transaction for such arrangement, the method of payment, and the identity of the persons involved. Please provide any contacts, written agreements, or documentation reflecting the terms of the agreements.
  - vi. The amount of money received by you or other persons referred to in 2(j) above for the sale, transfer, or delivery of any material containing hazardous substances and provide any documentation. If the material was repaired, refurbished, or reconditioned, how much money was paid for this service?
- k. Who controlled and/or transported the hazardous substances prior to delivery to the GDL Site? Provide agreements and/or documents showing the times when each party possessed the hazardous substances.
- l. Identify all persons, including you, who may have transported materials to the GDL Site. Such persons will be hereinafter be referred to as "Transporters."
- i. State the names, telephone numbers and present or last known addresses of all individuals who you have reason to believe may have knowledge, information or documents regarding any transportation of materials to the GDL Site, the disposal of materials at the GDL Site, or the identities of the companies whose material was disposed of at the GDL Site. For each individual identified, summarize the types of

knowledge, information or documents you believe he or she may have.

- ii. State whether there exists any agreement or contract (other than an insurance policy) which may indemnify the Company, present owners of shares in the Company or past owners of shares in the Company, for any liability that may result under CERCLA for any release of a hazardous substance from the GDL Site. If so, please provide a copy of the agreement or contract. Identify by name and job title the person who prepared the agreement or contract, and if the document is not readily available, state where it is stored, maintained and why it is no longer available.
  - iii. State whether an insurance policy has ever been in effect which may indemnify UTC against any liability which UTC may have under CERCLA for any release or threatened release of a hazardous substance that may have occurred at the GDL Site. If so, please provide a copy of the policy. Identify any policy that you cannot locate or obtain by the name of the carrier, years in effect, nature and extent of coverage, and any other information you have.
  - iv. Identify all persons and entities from whom Transporter accepted materials which were taken directly or indirectly to the GDL Site.
  - v. Identify the owners of the materials that were accepted for transportation by the Transporter.
  - vi. Identify the person who selected the GDL Site as the location to which Transporter took the materials to the GDL Site.
  - vii. Describe the measures taken by the persons who gave the materials to the Transporters to determine what the Transporters would actually do with the materials they accepted.
  - viii. For each material, describe any warnings given to you with respect to its handling.
  - ix. Identify all locations to which the material was shipped, stored or held prior to their final treatment or disposal.
  - x. The amount paid to each Transporter for accepting the materials for transportation, the method of payment and the identity of the person who paid each transporter.
- m. The owner(s) or possessor(s) (persons in possession) of the hazardous substances involved in each arrangement for disposal or treatment of the substances. If the ownership(s) changed, when did this change(s) occur? Please provide documents describing this transfer of ownership, including the

date of transfer, persons involved in the transfer, reason for the transfer of ownership, and details of the arrangement(s) such as contracts, agreements, etc. If you did not own the hazardous substances when shipped, who did own it and how did you come to own the hazardous substances?

- n. Who selected the location where the hazardous substances were to be disposed or treated?
- o. How were the hazardous substances or materials containing hazardous substances planned to be used at the GDL Site?
- p. What was done to the hazardous substances once they were brought to the GDL Site, including any service, repair, recycling, treatment, or disposal?
- q. What activities were typically conducted at the Site or the specific facility where the hazardous substances were sent? What were the common business practices at the GDL Site? How and when did you obtain this information?
- r. How were the hazardous substances typically used, handled, or disposed of at the GDL Site?
- s. How long did you have a relationship with the owner(s) and/or operator(s) of the GDL Site?
- t. Did you have any influence over waste disposal activities at the GDL Site? If so, how?
- u. What percentage of your total hazardous substances went to the GDL Site?
- v. What steps did you take to dispose of or treat the hazardous substances? Please provide documents, agreements and/or contracts reflecting these steps.
- w. What involvement (if any) did you have in selecting the particular means and method of disposal of the hazardous substances?
- x. At the time you transferred the hazardous substances, what did you intend to happen to the hazardous substances? Please provide any contracts, written agreements, and/or other documentation reflecting the intention of the parties. If you do not have such documents and/or materials, please so state.
- y. With respect to all transactions involving hazardous substances, at the time of the transaction, specify the measures you took to determine the actual means of treatment, disposal or other uses of hazardous substances. Provide information you had about the treatment and disposal practices at the GDL Site. What assurances, if any, were you given by the owners/operators at the GDL Site regarding the proper handling and ultimate disposition of the materials you sent there?

- z. What efforts, if any, did you take to investigate the nature of the operations conducted at the Site and the environmental compliance of the GDL Site prior to selling, transferring, delivering (e.g., for repair, consignment, or joint-venture), disposing of, or arranging for the treatment or disposal of any hazardous substances?

**RESPONSE:** Based on an extensive search of its records, UTC did not find any information that any UTC materials were disposed of at the GDL Site, or that UTC arranged for disposal of, or transported materials to the GDL Site. Therefore, Request No. 2, including subparagraphs (a) through (z), is not applicable to UTC.

3. Provide names, addresses and telephone numbers of any individuals including former and current employees, who may be knowledgeable of UTC's operations and hazardous substances handling, storage and disposal practices that resulted or may have resulted in disposal of hazardous substances at the GDL Site.

**RESPONSE:** UTC has no information indicating that any individual from UTC has any knowledge of any UTC operations, including hazardous substances handling, storage and disposal practices that resulted or may have resulted in disposal of hazardous substances at the GDL Site. More specifically, UTC spoke with the following former and present UTC employees and each person advised that he did not have knowledge that any UTC materials were disposed of at the GDL Site or any other knowledge of the Gary Development Landfill:

1. David Modrowski – current employee of UTC; currently Environmental Specialist for the Repair Services Business Unit since 1999; started at UTC in 1978; worked in Shipping and Receiving for Paul Kozubal starting in 1983 until 1999;
2. Paul Kozubal – retired from UTC; supervisor in Shipping and Receiving during the relevant time period;
3. Gary Vandercar – current employee of UTC; Supervisor of Repair Services Administration; started at UTC in 1988.
4. Hank Miller – current employee of UTC; started at UTC in 1987; Midwest Area Manager for Field Operations.
5. Denver Christian – current employee of UTC; started at UTC in 1970; worked at the Whiting Repair Shop during the relevant time period.
6. Robert Zwartz – current employee of UTC; started at Union Tank in 1969; currently Director of Taxes.
7. Art Chesna – current employee of UTC; Manager of Plant Engineering; worked at UTC from 1974 to 1979 as Tool Crib Supervisor and Plant Project Engineer; returned to UTC in 1989 as Plant Engineer and Manager of Plant Engineering;

8. Bruce Winslow – current employee of UTC; started at UTC in 1980; Director of Communication.

4. State the date(s) on which UTC's hazardous substances were sent, brought or moved to the GDL Site and the names, addresses and telephone numbers of the person(s) making arrangements for the drums to be sent, brought or moved to the GDL Site.

**RESPONSE:** None. See also response to Request Nos. 1 through 3 above.

5. List all federal, state and local permits and/or registrations issued to UTC for the transport and/or disposal of materials at the GDL Site.

**RESPONSE:** None. The only document which may be responsive to this request of which UTC is aware is a document provided to UTC's counsel by the U.S. EPA Region 5, which is a copy of a letter dated March 6, 1981 from Sam Luri, Vice-President, Dombrowski and Holmes to Mr. Steve Wakefield of the Indiana State Board of Health, requesting permission to dispose of certain paint waste generated by UTC's plant located at 151st Railroad Ave., East Chicago, Indiana, known as "Plant 1," at the GDC Landfill. UTC has not found any document which refers or relates to this request for permission and has no information indicating that this request was granted or otherwise approved. A review of other documents produced by the U.S. EPA Region 5 also does not indicate any information referring or relating to this request. In a document entitled "Gary Development Company, Inc. Landfill," initiated by Matthew T. Klein, Hazardous Waste Section, Office of Enforcement, Indiana Department of Environmental Management, dated October 14, 1996, (denoted as "Reference 22" in the U.S. EPA Region 5 March 2012 FOIA production), at page 36, it refers to the March 6, 1981 Dombrowski and Holmes request and states "[i]t is not clear if this approval was ever granted by ISBH." Dombrowski and Holmes also is not listed among the waste transporters to whom the U.S. EPA Region V issued a CERCLA 104(e) and RCRA 3007 Request for Information concerning the Site in February, 1992. (Id. At p. 95) Based on UTC's review of both the USEPA's FOIA productions and the IDEM on-line electronic document files concerning the Site, there is no information indicating either that the March 6, 1981 Dombrowski and Holmes request was ever approved or that any waste generated by UTC's Plant 1 was ever disposed of at the GDC Landfill. See also response to Request Nos. 1 through 3 above.

6. Which shipments or arrangements were sent under each permit? If what happened to the hazardous substances differed from what was specified in the permit, please state, to the best of your knowledge, the basis or reasons for such difference.

**RESPONSE:** Not applicable. See response to Request No. 5 above.

7. Were all hazardous substances transported by licensed carriers to hazardous waste TSDFs permitted by the U.S. EPA?

**RESPONSE:** Not applicable. See response to Request No. 5 above. To the extent that Request No. 7 is intended to refer to the transport of hazardous substances generally

during the relevant time period, it was UTC's corporate policy to use only licensed carriers and to dispose of hazardous substances only at treatment, storage and disposal facilities (TSDFs) permitted by the U.S. EPA or a delegated state agency with authority to issue such permits under the Resource Conservation & Recovery Act (RCRA).

8. List all federal, state and local permits and/or registrations and their respective permit numbers issued for the transport and/or disposal of wastes.

**RESPONSE:** The only responsive information located in UTC's records for the relevant time period, was for UTC's "Plant 1," (also referred to as the "East Chicago Manufacturing Plant"), located in East Chicago, IN. Plant 1 was issued the following permits for the transport and/or disposal of wastes during the relevant time period:

1. Gary Sanitary District – Discharge of Paint Wastewater Mixture – letter dated July 7, 1983 from Aravind Muzumbar, Director
2. Illinois EPA – Permit Number 781588 – Non-Hazardous - Paint Overspray, Oil and Water – Paxton Landfill, 12201 South Oglesby, Chicago, IL 60633 – 10/14/81 – Expired 10/23/84
3. Illinois EPA – Permit Number 931102 – Hazardous - Waste Solvents – EWR Inc., PO Box 160, Coal City, IL 60416 – 09/03/83 – Expired 08/31/86
4. Illinois EPA – Permit Number 950274 – Hazardous - Waste Paint – American Waste Processing Ltd, 2010 W. Madison St., Maywood, IL 60153 – 03/11/85 – Expired 02/28/90
5. Illinois EPA – Permit Number 841252 – Non-Hazardous - Paint Overspray and Water – Land and Lakes Company Site #1 – 1220 E. 138<sup>th</sup> St. (IEPA Site No. 0316000005) and Site #2 – 138<sup>th</sup> and Cottage Grove Ave. (IEPA Site No. 0316000028) – Expired 10-24-87 (Permit was a copy which was difficult to read, this information was taken from a Union Tank Car Co. Receiving Report)
6. Illinois EPA – Permit Number 921148 – Non-Hazardous - Paint Overspray (Water and Oil) – Chicago Liquid Dynamics – 655 E 114<sup>th</sup> St., Chicago IL 60628 – Issued 04/16/1982 - Expired 04/14/1985
7. Illinois EPA – Permit Number 921079 – Non-Hazardous - Paint Overspray Oil and Water – Chicago Liquid Dynamics – 655 E 114<sup>th</sup> St., Chicago IL 60628 – Issued 04/02/1982 - Expired 03/25/1985
8. Illinois EPA – Permit Number 840745 – Non-Hazardous - Paint Overspray and Water – Land and Lakes Company – PO Box 778, Park Ridge, IL 60068 – Site – Land and Lakes #3 – Issued 06/21/1984 – Expired 06/12/1987
9. Illinois EPA – Permit Number 840932 – Non-Hazardous – Paint

Overspray, Oil and Water – CID Corporation – PO Box 1306, Calumet City, IL 60409 – Site – Chicago/CID #2 – Issued 08/20/1984 – Expired 08/17/1987

10. Illinois EPA – Permit Number 640911 – Non-Hazardous - Paint Overspray and Water – Land and Lakes Company – PO Box 778, Park Ridge, IL 60068 – 11. Site – Land and Lakes #2 – Issued 11/26/1984 – Expired 12/31/1984

11. Illinois EPA – Permit Number 640308 – Non-Hazardous - Paint Overspray and Water – Land and Lakes Company – PO Box 778, Park Ridge, IL 60068 – Site – Land and Lakes #3 – Issued 03/20/1984 – Expired 03/29/1984

9. Does UTC have a permit or permits issued under RCRA? Does it have, or has it ever had, a permit or permits under the hazardous substance laws of the State of Indiana? Does your company or business have an EPA Identification Number, or an identification number supplied by the State Environmental Protection Agency? Supply any such identification number(s) your company or business has.

**RESPONSE:** UTC never has had a permit issued under RCRA. UTC also has never had any permit issued under the hazardous substance laws of the State of Indiana. UTC has had an EPA Identification Number issued by the State of Indiana. These numbers are:

For Plant 1, USEPA ID Number – IND00546058 (151st and Railroad Avenue, East Chicago, Indiana); Plant 1 also has an Illinois Generator ID Number – 9180895036 and prior to August 1, 1984, Plant 1's Illinois Generator ID Number was 9180890036G. Illinois EPA required that generators of waste have a Generator ID Number issued by the State of Illinois to dispose of wastes in Illinois. This Generator ID Number was not a USEPA ID Number.

For Shop 89 (East Chicago Lining Shop), USEPA ID Number - IND173429903 (145th St. and Euclid Avenue, East Chicago, Indiana)

10. Identify whether a Notification of Hazardous Waste Activity was ever filed with the EPA or the corresponding agency or official of the State of Indiana, the date of such filing, the wastes described in such notice, the quantity thereof described in such notice, and the identification number assigned to such facility by EPA or the state agency or official.

**RESPONSE:** UTC's review of its files to respond to this request did not identify any Notifications of Hazardous Waste Activity for Plant 1 or for the East Chicago Lining Shop.

11. Provide the correct name and addresses of the plants and other buildings or structures where UTC carried out operations in Indiana and Illinois (excluding locations where

ONLY clerical/office work was performed) during the period between 1970 and 1999.

**RESPONSE:** During the period between 1970 and 1999, UTC carried out operations (excluding locations where only clerical/office work was performed) in Indiana and Illinois at the following locations:

1. Plant 1 (also referred to as the “East Chicago Manufacturing Plant”), 151st St. and Railroad Avenue, East Chicago, IN.
2. Shop 89 (also referred to as the “East Chicago Lining Shop,” 145th St. and Euclid Avenue, East Chicago, IN.
3. Whiting Repair Shop, located on property leased from Standard Oil Company of Indiana (and subsequently from Amoco and or BP) at 1450 129th Street, Whiting, Indiana.
4. Wood River, IL #107 (also referred to as “Union Tank Dome”) 35 Old St. Louis Road, Wood River, IL 62095.
5. Various Field Operations Locations:

UTC Field Operations (sometimes also called “Mobile Units”) consist of crews located at customer facilities or at leased facilities. The facilities which were leased were used for storage of new parts, parking of vehicles and for clerical work or recordkeeping. The crews do mechanical repairs on tank cars. Little or no waste is generated during this type of work. Any waste which is generated is normally disposed of by the customer. Due to the mobile nature of these operations, and the extended historical time period covered by this request, it would be extremely difficult and burdensome to try to identify the names and addresses of customer plants or the location of rail sidings where tank car repairs were made during this time period. During the course of UTC’s review of its records, no waste manifests or other documentation concerning waste generated by Field Operations were found. Further, no Field Operations location had an EPA generator ID number.

12. Provide a brief description of the nature of UTC’s operations at each location in Illinois and Indiana identified in response to Request Item 11. If the nature or size of UTC’s operations changed over time, describe those changes and the dates they occurred.

**RESPONSE:** The following is a brief description of the nature of UTC’s operations at each location in Illinois and Indiana identified in response to Request Item 11:

1. Plant 1 was a railroad tank car manufacturing plant. It opened in 1969 and was still operating in 1999. Plant 1 ceased operations in June 2006.

2. Shop 89 was a facility that applied coatings to the interiors of railroad tank cars. It opened in 1985 and closed in 2004.
  3. Whiting Repair Shop opened in the 1930's. On information and believe, it originally was a finishing shop for new tank cars. The tank car shells were manufactured at a different facility. By 1961, the Whiting Repair Shop was mostly engaged in the repair and maintenance of tank cars. It closed in 1980.
  4. Wood River, IL #107 was a facility that repaired railroad tank cars. It was built in 1964 and sold in 1975.
  5. Field Operations: see Response to Request No. 11.
13. List the types of raw materials used in UTC's operations at each location in Illinois and Indiana identified in response to Request Item 11, the products manufactured, recycled, recovered, treated, or otherwise processed in these operations.

**RESPONSE:** The types of raw materials used in UTC's Illinois and Indiana operations identified in response to Request Item 11 include steel, paint, adhesives, solvents, various types of insulation, steel blasting grit, steel castings, welding supplies, metal cutting supplies, various metal working equipment, and various chemicals associated with metal working. Products were manufactured and consisted of various DOT classifications of railroad tank cars.

14. Provide copies of Material Safety Data Sheets (MSDS) for materials used in the operations at each location in Illinois and Indiana identified in response to Request Item 11.

**RESPONSE:** Copies of the Material Safety Data Sheets (MSDS) for the materials used in the operations at each location in Illinois and Indiana identified in response to Request Item 11 have been destroyed in accordance with UTC's Record Retention Procedure, which provides that the continuing retention of such documents is to be reviewed and destruction may occur after a ten year period from when the chemical or product which is the subject of the MSDS is superseded, discontinued or destroyed. A copy of the UTC Record Retention Procedure is enclosed as Attachment 2.

15. For each type of waste (including by-products) from UTC's operations at each location in Illinois and Indiana identified in response to Request Item 11, including but not limited to all liquids, sludge, and solids, provide the following information:
- a. its physical state;
  - b. its nature and chemical composition;
  - c. its color;
  - d. its odor;

- e. the approximate monthly and annual volumes of each type of waste (using such measurements as gallons, cubic yards, pounds, etc.); and
- f. the dates (beginning & ending) during which each type of waste was produced by Respondent's operations.

**RESPONSE:** UTC objects to Request No. 15 as overbroad and unduly burdensome to the extent that it requests information "on each type of waste" from UTC's operations without limitation to wastes which contained hazardous substances within the meaning of CERCLA, covers a time period of almost thirty years and is not limited to UTC facilities for which there is information indicating that the facility arranged for or otherwise sent any hazardous substances to the Site. Subject to and without waiving this objection, UTC provides the following information:

- 1. Plant 1 – Paint overspray, oil and water from the paint booths
  - a. Liquid with suspended solids
  - b. Water/paint solids/oil
  - c. Grey/black
  - d. Slight paint odor
  - e. 60,000 gallons per year
  - f. 1970 – 1999
- 2. Plant 1 – Paint waste
  - a. Liquid with some solids
  - b. Solvents with paint solids
  - c. Brown
  - d. Solvent odor
  - e. 3,500 gallons per year
  - f. 1970 – 1999
- 3. Plant 1 – Grit blast dust
  - a. Solid
  - b. Metal dust
  - c. Grey
  - d. None
  - e. 80 cubic yards per year f. 1970 – 1999
- 4. Plant 1 – Scrap metal
  - a. Solid
  - b. Metal pieces of various sizes and types
  - c. Grey
  - d. None
  - e. 12,000,000 lbs. per year
  - f. 1970 – 1999
- 5. Plant 1 – Weld slag
  - a. Solid

- b. Metal
  - c. Silver/grey
  - d. None
  - e. 10,000 lbs. per year
  - f. 1970 – 1999
- 6. Plant 1 – General trash
    - a. Solid
    - b. Paper/wood/plastic
    - c. Multi-colored
    - d. None
    - e. 900 cubic yards per year
    - f. 1970 – 1999
  - 7. East Chicago Lining Shop – Waste paint
    - a. Liquid with some solids
    - b. Solvents with paint solids
    - c. Brown
    - d. Solvent odor
    - e. 2,700 gallons per year
    - f. 1985 – 1999
  - 8. East Chicago Lining Shop – Grit blast dust
    - a. Solid
    - b. Metal dust
    - c. Grey
    - d. None
    - e. 240 cubic yards per year
    - f. 1985 – 1999
  - 9. East Chicago Lining Shop – General trash
    - a. Solid
    - b. Paper/wood/plastic
    - c. Multi-colored
    - d. None
    - e. 150 cubic yards per year
    - f. 1985 – 1999

Regarding the Wood River #107 UTC facility, which closed in 1980, UTC was not able to identify any information on the types of waste generated at this facility. For the Field Operations, see response to Request No. 11.

- 16. Provide a schematic diagram that indicates which part of UTC's operations at each location in Illinois and Indiana identified in response to Request Item 11 generated each type of waste, including but not limited to wastes generated by cleaning and

maintenance of equipment and machinery and wastes resulting from spills of liquid materials.

**RESPONSE:** UTC objects to Request No. 16 as overbroad and unduly burdensome to the extent that it requests the preparation of schematic diagrams showing the part of UTC's operations at each Illinois and Indiana location that generated each type of waste without limitation to wastes which contained hazardous substances within the meaning of CERCLA, covers a time period of almost thirty years and is not limited to UTC facilities for which there is information indicating that the facility arranged for or otherwise sent any hazardous substances to the Site. Subject to and without waiving this objection, UTC has included in Attachment 1 to this Response drawings of Plant 1 and the East Chicago Lining Shop on which waste storage locations at each facility are indicated. There are no such drawings available for the Wood River #107 UTC facility.

17. Describe how each type of waste was collected and stored at UTC's operation at each location in Illinois and Indiana identified in response to Request Item 11 prior to disposal/recycling/sale /transport, including:
- a. the type of container in which each type of waste was placed/stored; and
  - b. where each type of waste was collected/stored.

**RESPONSE:** UTC objects to Request No. 17 as overbroad and unduly burdensome to the extent that it requests information concerning how each type of waste was collected and stored at UTC's operations at each Illinois and Indiana location without limitation to wastes which contained hazardous substances within the meaning of CERCLA, covers a time period of almost thirty years and is not limited to UTC facilities for which there is information indicating that the facility arranged for or otherwise sent any hazardous substances to the Site. Subject to and without waiving this objection

1. Plant 1 – Paint overspray, oil and water from the paint booths
  - a. Vacuum truck removed waste from paint booth
  - b. Paint booth
2. Plant 1 – Paint waste
  - a. Metal drums
  - b. Paint booth
3. Plant 1 – Paint scrapping from paint booth
  - a. Roll off container
  - b. Paint booth
4. Plant 1 – Exterior grit blast
  - a. Roll off containers
  - b. Baghouse
5. Plant 1 – Interior grit blast
  - a. Metal drums

- b. Baghouse
  - 6. Plant 1 – Scrap metal
    - a. Roll off containers
    - b. Collected from throughout the Plant
  - 7. Plant 1 – Weld slag
    - a. Roll off containers
    - b. Collected from automated tub line, tank assembly area, and fabrication area
  - 8. Plant 1 – General trash
    - a. Roll off containers and compactor
    - b. Collected from throughout the Plant
18. Identify your company's policy with respect to document retention.

**RESPONSE:** Attachment 2 to this Response contains a copy of UTC's Record Retention Procedure which incorporates the company's policy on document retention.

**RESPONSE OF UNION TANK CAR COMPANY TO CERCLA §104(e)  
INFORMATION REQUEST FOR THE GARY DEVELOPMENT LANDFILL SITE**

**ATTACHMENT 1**

**DRAWING OF UTC PLANT 1 (MANUFACTURING PLANT)  
AND UTC EAST CHICAGO LINING SHOP**

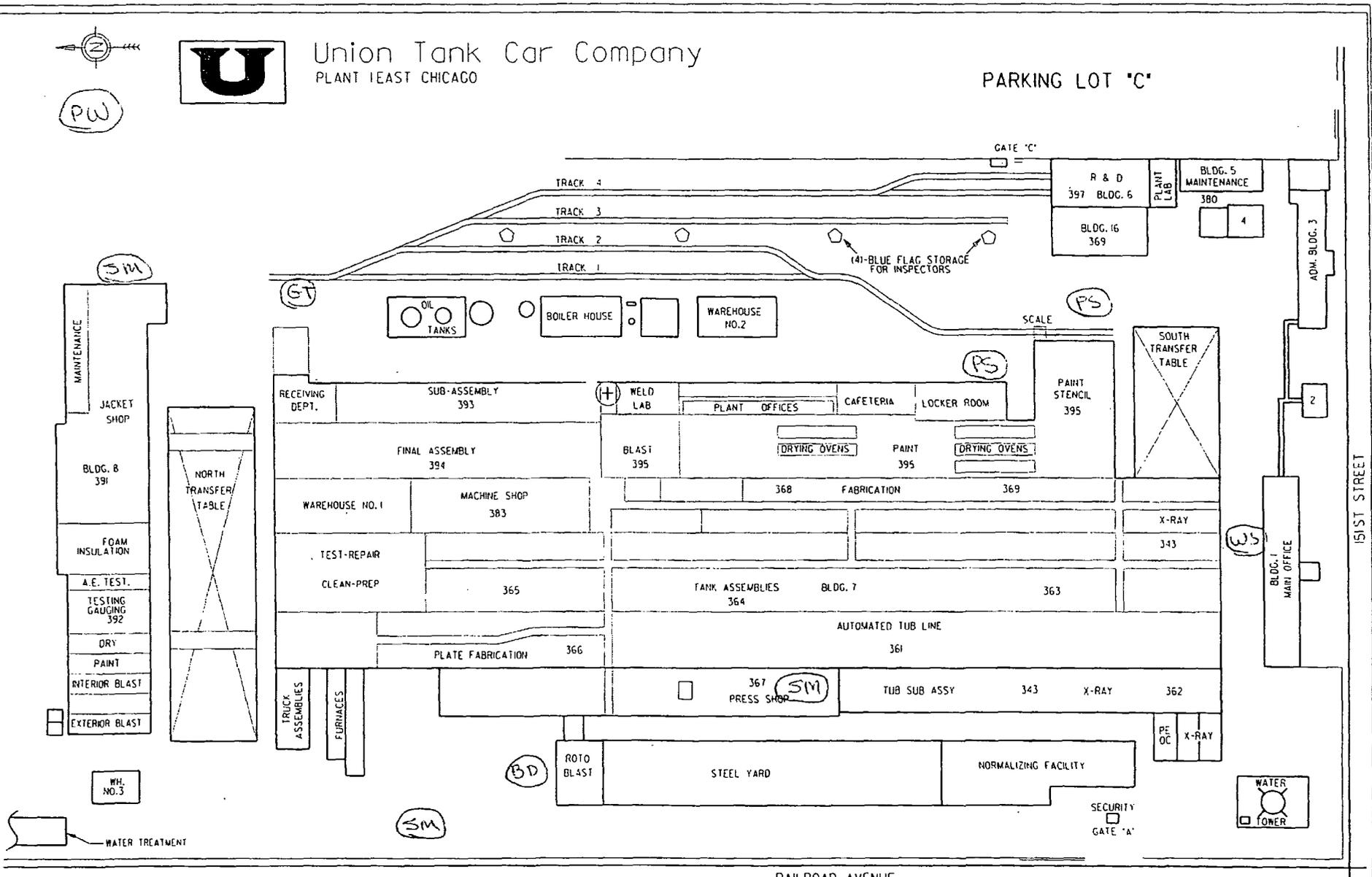


PW



Union Tank Car Company  
PLANT EAST CHICAGO

PARKING LOT 'C'



(GT) - General trash

(SM) - Scrap Metal

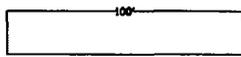
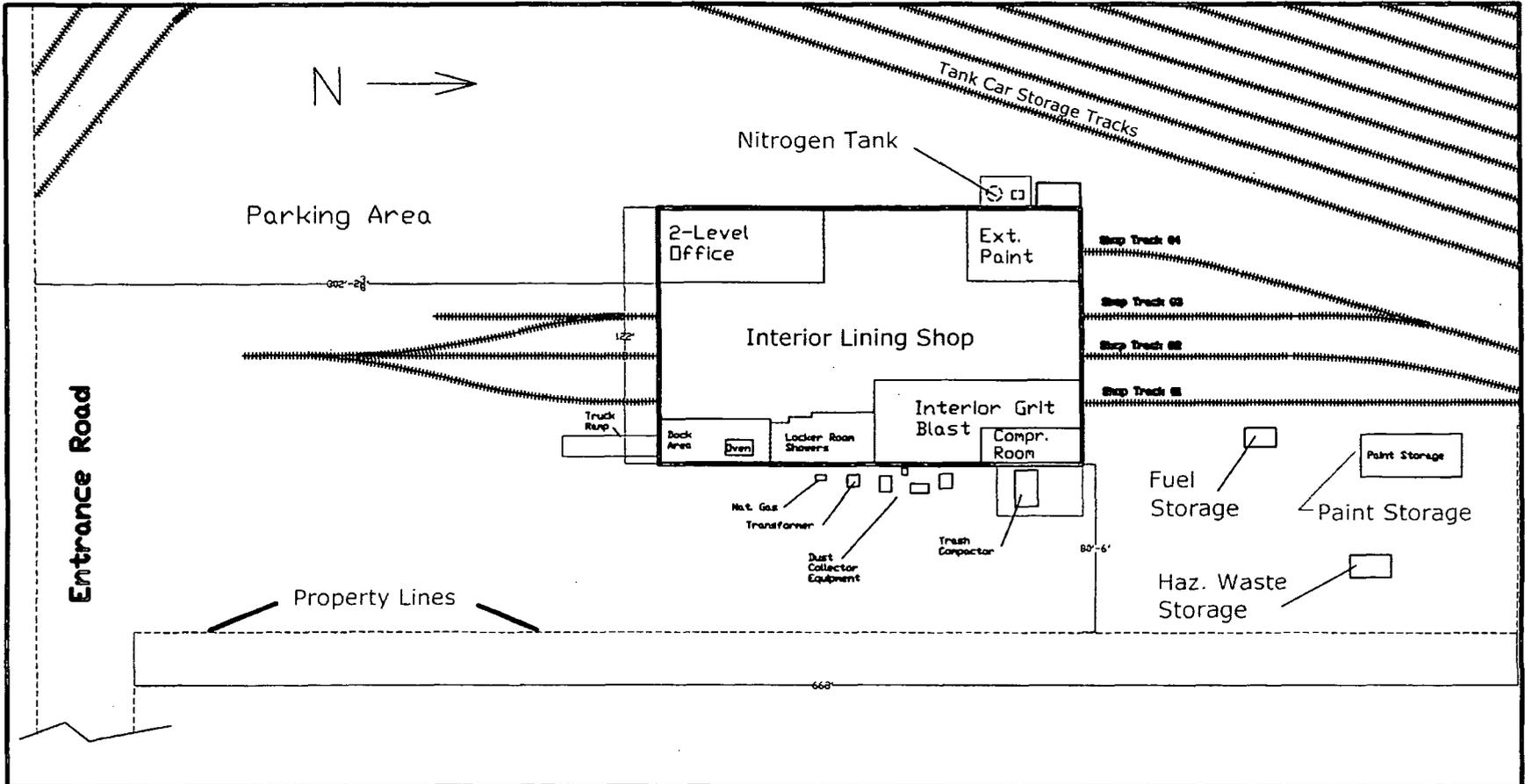
(PW) - Paint Waste

(PS) - Paint Scrappings

(BD) - Blast dust

(WS) - Weld slag

K:\vcccc\X7546 Deal



Union Tank Car Co.  
E.C. Lining (East Chgo, IN)

Hazardous Material Locations

A.J.C. 11-00

**RESPONSE OF UNION TANK CAR COMPANY TO CERCLA §104(e)  
INFORMATION REQUEST FOR THE GARY DEVELOPMENT LANDFILL SITE**

**ATTACHMENT 2**

**UNION TANK CAR COMPANY RECORD  
RETENTION POLICY**



THE TANK CAR PEOPLE

Union Tank Car Company	STANDARD OPERATING PROCEDURE			UTC- PAGE	050-026 1 of 2
	TITLE	Record Retention			
APPROVED:	SUPERSEDES PROCEDURE	PAGE	DATE	EFFECTIVE:	
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**I. Purpose**

To establish company guidelines that satisfy record retention needs and comply with Marmon Standard Practice Instructions (SPIs). The purpose of this procedure is:

- A. To specify the required retention period for various types of records; and
- B. To ensure that non-essential records that have aged beyond their required retention period are systematically purged and destroyed.

**II. Scope**

This policy applies to the U.S. and Mexico Divisions of Union Tank Car Company.

**III. Responsibility**

Each Business Unit General Manager is to ensure compliance with the policy in their area of responsibility. The Vice President and Controller will have overall responsibility for administration of the record retention policy.

**IV. Attachment**

Record Retention Schedule

**V. Record Retention**

- A. Union Tank Car Company documents should be retained in accordance with the attached Record Retention Schedule.
- B. If a document is not clearly or specifically included in the retention schedule, Business Unit General Managers are to establish a retention period for that type of document based on the retention requirements for similar documents.
- C. Documents that are expected to be used are generally to be stored on site. Records that are expected to be rarely or never used, but must be retained in accordance with the Record Retention Schedule, may be stored in a suitable off-site storage facility approved by the Vice President and Controller. A record of documents stored off-site must be maintained.

Union Tank Car Company	<b>STANDARD OPERATING PROCEDURE</b>			UTC- PAGE <b>050-026</b> <b>2 of 2</b>
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D. Documents should be retained beyond the time period specified in the retention schedule only if specifically required. Notification regarding such a requirement will be provided by the Vice President and Controller.

## VI. Destruction of Records

- A. At least once a year, in the first quarter, each employee is to review all records in his area of responsibility. All on-site records deemed eligible for destruction are to be destroyed. Records stored off-site deemed eligible for destruction are to be destroyed using an appropriate approval and documentation procedure.
- B. A record of destroyed off-site documents is to be maintained for a period of five years.

## VII. Definitions

For the purpose of this procedure, the following definitions apply:

- ACTIVE -** While the matter is ACTIVE or pending. Common activity periods include:
- (1) While the contract is in effect
  - (2) While an employee is employed
  - (3) While a benefit plan is in effect
  - (4) While you own or lease the property or equipment asset
  - (5) While a legal, tax, or regulatory matter is pending
- CURRENT YEAR -** All records created in a given year are treated as though they were created on December 31 of that year.
- INDEFINITE -** A long period of time specified in the law that cannot be precisely determined in advance. INDEFINITE does not mean permanent, but these records should be kept no fewer than 10 years from the date of their creation. These records should be periodically reviewed, and retention decisions should be made on a class basis.
- LEGACY DOCUMENT -** A LEGACY DOCUMENT is a record that the Company must keep beyond an otherwise stated record retention period due to the risk that such a record will become relevant to a yet to be commenced, but reasonably foreseeable, lawsuit or other action.
- SUPERSEDED -** Keep the records until they have been replaced by more current records.
- RETENTION EVENT -** This is the event after which the retention period begins. For example, if the "legal retention period" is listed as ACTIVE + 6 and the RETENTION EVENT is "When the employee is terminated," then the record should be kept for the entire period that the employee is employed by the company, plus six years after the employee leaves the company.

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## Record Retention Schedule

<b>Construction and Real Property</b>	
	<b>Retention Period</b>
<p><b>Construction and Real Property</b>  Records related to the design and construction of Union Tank Car Company's manufacturing facilities, maintenance and storage facilities, corporate offices, and field offices. Includes design documents such as drawings, blueprints, construction reports, and construction testing records. Also includes design and construction of monitoring and contract systems. Excludes environmental testing records and real property legal documents.</p> <p><b>Retention Event:</b> Retain for the life of the facility. The retention period begins when the facility is sold, destroyed, or otherwise disposed of.</p> <p><b>Examples Include:</b>  Blueprints  Building Permits  Change Orders  Construction Permits  Construction Reports  Delegation Letters  Drawings  Engineering and Design Reports  Facilities Requests  Job Meeting Minutes  Pre-Occupancy Construction Checklist  Specifications (Construction)  Storm Water Pollution Plan  Work Orders  Zoning and Water Permits</p>	<p><b>ACTIVE+15</b></p>

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<b>Corporate</b>		<b>Retention Period</b>
<p><b>Licenses and Permits</b> Records related to the various business licenses and permits held by Union Tank Car Company.</p> <p><b>Retention Event:</b> Retain for the life of the permit or license. The retention period begins when the license or permit expires.</p> <p><u>Examples Include:</u> Business Licenses Business Permits</p>		<b>ACTIVE+5</b>
<p><b>Corporate Governance Policy</b> Records related to Union Tank Car Company's corporate governance policy.</p> <p><b>Retention Event:</b> Retain for the life of the policy. The retention period begins when the policy is superseded.</p> <p><u>Examples Include:</u> Corporate Governance Policy Manuals</p>		<b>ACTIVE+10</b>
<p><b>Organizational Charts</b> Records documenting the structure and management of Union Tank Car Company and its subsidiaries.</p> <p><b>Retention Event:</b> Retain for the life of the chart. The retention period begins when the chart is superseded.</p> <p><u>Examples Include:</u> Organizational Charts</p>		<b>ACTIVE+3</b>
<p><b>Registered Shareholders</b> Records related to Union Tank Car Company's registered shareholders. These records are used to identify the active shareholders and the dividends paid to them. Includes shareholder records and shareholder lists.</p> <p><b>Retention Event:</b> Retain for the life of the company. The retention period begins when the company is sold or dissolved.</p> <p><u>Examples Include:</u> Shareholder Lists Shareholder Records</p>		<b>ACTIVE+10</b>
<p><b>Corporate Books and Records</b> Records documenting the creation, structure, organization, and governance of Union Tank Car Company and its subsidiaries.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Articles of Incorporation Bylaws (Corporate and Subsidiaries) Corporate Reorganization and Closure Books Voting Records and Signed Proxies Minute Books and Notices</p>		<b>PERMANENT</b>

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<b>Corporate</b>	
	Retention Period
<p><b>Acquisitions and Divestitures</b> Records related to Union Tank Car Company's acquisitions and divestitures of subsidiaries and other business units.</p> <p><b>Retention Event:</b> The retention period begins when the company is sold or dissolved.</p> <p><u>Examples Include:</u> Acquisition Contracts and Closing Books Divestiture Contracts and Closing Books Due Diligence Materials</p>	<b>ACTIVE+10</b>
<p><b>SEC Filings and Shareholder Correspondence</b> Records related to the filings and reports that Union Tank Car Company must file with the SEC and to correspondence with its shareholders.</p> <p><b>Retention Event:</b> The retention period begins on the date of filing.</p> <p><u>Examples Include:</u> SEC Filings (UTC); SEC Quarterly Reports (UTC) SEC Annual Reports (UTC) Other SEC Filings Shareholder Correspondence</p>	<b>CURRENT YEAR+10</b>
<p><b>Capital Stock Certificates and Surety Bonds</b> Records related to Union Tank Car Company's capital stock certificates and surety bonds.</p> <p><b>Retention Event:</b> The retention period begins when the company is sold or dissolved.</p> <p><u>Examples Include:</u> Capital Stock Certificates Surety Bonds</p>	<b>ACTIVE+10</b>
<p><b>Strategic and Business Planning</b> Records related to Union Tank Car Company's strategic plans and business plans.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Business Plans Executive Compensation Plans Financial Forecasts Strategic Plans</p>	<b>CURRENT YEAR+10</b>

Union Tank Car Company	<b>STANDARD OPERATING PROCEDURE</b>			UTC- PAGE	<b>050-026 Exhibit Page 4</b>
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APPROVED:		PAGE	DATE		
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<b>Environmental Health and Safety<sup>1</sup></b>	
	Retention Period
<b>A. STANDARD DISPOSAL</b>	
<p><b>Environmental Compliance Audits</b> Records documenting the audits performed to determine Union Tank Car Company's compliance with the environmental regulations and statutes that apply to its operations.</p> <p>Retention Event: The retention period begins upon completion of the audit.</p> <p><u>Examples Include:</u> Compliance Audits</p>	<b>ACTIVE+5</b>
<p><b>Environmental Assessment Records</b></p> <p>Records documenting the environmental testing and assessment of Union Tank Car Company's property and the environmental impact resulting from the company's actions. Includes characterization of waste and forms profiling waste, and facility site assessments.</p> <p>Retention Event: The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Waste Characterization / Waste Profile Forms and Data Phase One and Phase Two Site Assessment Reports</p>	<b>CURRENT YEAR+5</b>
<p><b>Environmental Applications and Permits</b></p> <p>Records reflecting Union Tank Car Company's applications for environmental permits from the appropriate authorities and the permits obtained.</p> <p>Retention Event: Retain for the life of the permit. The retention period begins when the permit expires.</p> <p><u>Examples Include:</u> Environmental Permit Applications Environmental Permits Vendor Records Relating to Environmental Permit Applications</p>	<b>ACTIVE+5</b>

<sup>1</sup> For record categories whose official retention periods are marked with an asterisk (\*), the Facility Environmental Manager is to retain otherwise disposable files if: (1) the file pertains to environmental conditions or disposal of materials at a site listed on the Federal National Priorities List or any State official list of hazardous materials sites; (2) a governmental agency has indicated that the matter to which the file relates remains under investigation or is undergoing remediation; (3) Union Tank Car Company knows (by notice or similar claim) of any claims or threats of suits by any person with respect to the property or conditions to which the file relates; or (4) the property to which matters in the file relate has been sold in the past five years or is to be sold within the next two years.

Union Tank Car Company	<b>STANDARD OPERATING PROCEDURE</b>			UTC- PAGE	<b>050-026 Exhibit Page 5</b>
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<b>Environmental Health and Safety<sup>1</sup></b>		<b>Retention Period</b>
<p><b>Underground Storage Tank Records</b> Records reflecting Union Tank Car Company's maintenance and testing of its underground storage tanks.</p> <p><b>Retention Event:</b> Retain until the tank no longer exists; the retention period begins thereafter.</p> <p><u>Examples Include:</u> Underground Storage Tank Maintenance and Test Records</p>		<b>ACTIVE+5</b>
<p><b>Testing Protocols and Methodology</b> OSHA-related records reflecting the Union Tank Car Company's testing protocols and methodology.</p> <p><b>Retention Event:</b> The retention period begins when the record is superseded.</p> <p><u>Examples Include:</u> OSHA Testing Protocols OSHA Testing Methodology</p>		<b>ACTIVE+5</b>
<p><b>Agency Investigation Records</b> Records reflecting investigations or inspections by the EPA or other government agencies and related correspondence.</p> <p><b>Retention Event:</b> The retention period begins when the investigation ends.</p> <p><u>Examples Include:</u> EPA/Agency Inspections EPA/Agency Investigations Related Correspondence</p>		<b>ACTIVE+6</b>
<p><b>Regulatory Agency Violations and Citations</b> Records reflecting citations and determinations of environmental violations by the EPA or other government agencies and related correspondence.</p> <p><b>Retention Event:</b> The retention period begins when the remediation ends.</p> <p><u>Examples Include:</u> Regulatory Agency Citations Regulatory Agency Notices of Violation Related Responses</p>		<b>ACTIVE+6</b>
<p><b>Hazardous Waste Reclamation Agreement</b> Records reflecting agreements signed by Union Tank Car Company regarding the reclamation of hazardous waste.</p> <p><b>Retention Event:</b> Retain until the expiration of the agreement; the retention period begins thereafter.</p> <p><u>Examples Include:</u> Environmental Hazardous Waste Reclamation Agreement Related Correspondence</p>		<b>ACTIVE+ 10</b>

Union Tank Car Company	<b>STANDARD OPERATING PROCEDURE</b>		UTC- PAGE	<b>050-026 Exhibit Page 6</b>
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<b>Environmental Health and Safety<sup>1</sup></b>	
	Retention Period
<p><b>OSHA Exposure and Medical Records</b> OSHA-related records reflecting the exposure of Union Tank Car Company's officers, employees, agents, or sub-contractors to hazardous chemicals or materials, whether by emissions, leaks, accidents, or other form of exposure.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Employees' OSHA Records for Exposure to Hazardous Chemicals and Materials, and Leaks and Emissions of Same</p>	<b>CURRENT YEAR+30</b>
<b>B. ENVIRONMENTAL MANAGER APPROVAL FOR DISPOSAL REQUIRED</b>	
<p><b>Environmental Monitoring Records</b> Records documenting the environmental monitoring of Union Tank Car Company's property for the discharge of waste materials and the environmental impact resulting from those discharges. Includes testing records for air, groundwater, surface water, and soil quality.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Monitoring / Discharge Reports or Records (Air, Water, Sewer)</p>	<b>CURRENT YEAR+5*</b>
<p><b>Environmental Compliance Records</b> Records documenting the retention, inspection, and disposal of hazardous waste materials, and the release of same into the environment.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Release Reports and Spill Notices (non PCBs) Hazardous Waste Manifests or Disposal Records</p>	<b>CURRENT YEAR+5*</b>
<p><b>PCB Records</b> Records reflecting Union Tank Car Company's maintenance, inspection, and disposal of PCBs.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> PCB Inspection and Disposal Forms</p>	<b>CURRENT YEAR+5*</b>
<p><b>Environmental Compliance and Remediation Records</b> Records documenting the release of hazardous waste materials into the environment, and the remediation of same.</p> <p><b>Retention Event:</b> Retain for the life of the facility; keep indefinitely afterwards.</p> <p><u>Examples Include:</u> CERCLA 103(c) Reports Remediation and Corrective Action Reports CERCLA Notices of Violation</p>	<b>INDEFINITE (subject to 10 year review)*</b>

Union Tank Car Company	<b>STANDARD OPERATING PROCEDURE</b>			UTC- PAGE	<b>050-026 Exhibit Page 7</b>
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<b>Environmental Health and Safety<sup>1</sup></b>	
	<b>Retention Period</b>
<p><b>Asbestos Compliance Records</b> Records documenting the asbestos contained in Union Tank Car Company's facilities, and the maintenance and abatement of same.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Asbestos Surveys/Building Material Sampling Data Asbestos Operation and Maintenance Plans Asbestos Abatement Projects</p>	<b>CURRENT YEAR+5*</b>

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<b>Environmental Health and Safety<sup>1</sup></b>		<b>Retention Period</b>
<p><b>Tank Closure Reports</b> Records reflecting Union Tank Car Company's closure of its storage tanks.</p> <p><b>Retention Event:</b> The retention period begins when the record is made reflecting closure of the tank.</p> <p><u>Examples Include:</u> Tank Closure Reports</p>		<b>CURRENT YEAR+5*</b>
<p><b>Superfund Correspondence</b> Records reflecting Superfund investigations that may lead to Superfund litigation.</p> <p><b>Retention Event:</b> The retention period begins at the closure of the investigation or final resolution of litigation if the issue results in litigation; retain indefinitely thereafter.</p> <p><u>Examples Include:</u> Notices of Potential Responsibility Information Requests Related Superfund Correspondence</p>		<b>INDEFINITE (subject to 10 year review)*</b>
<p><b>Environmental Litigation</b> Records reflecting Superfund and/or other environmental litigation.</p> <p><b>Retention Event:</b> The retention period begins at the closure of the investigation or final resolution of litigation if the issue results in litigation; retain indefinitely thereafter.</p> <p><u>Examples Include:</u> Environmental Litigation Records Consent/Administrative Orders</p>		<b>INDEFINITE (subject to 10 year review)*</b>
<p><b>Chemical Handling and Storage and Employee Exposure Records</b> Records reflecting Union Tank Car Company's handling and storage of hazardous chemicals or products and employees' exposure to same.</p> <p><b>Retention Event:</b> The retention period begins when the chemical or product is superseded, discontinued, or destroyed; retain indefinitely thereafter.</p> <p><u>Examples Include:</u> Material Safety Data Sheets Hazard Communication Program Employee Training Records Hazardous Substance/Chemical Inventory Records Hazardous or Toxic Chemical Exposure Radiation Exposure Medical Surveillance Accident Reports</p>		<b>INDEFINITE (subject to 10 year review)*</b>

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<b>Environmental Health and Safety<sup>1</sup></b>	
	Retention Period
<p><b>All Other OSHA Records</b> All other OSHA-related records that Union Tank Car Company keeps that are not covered by EHS 300 and EHS 310.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> All Other Employee-Related OSHA Records</p>	<b>CURRENT YEAR+5*</b>

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<b>Finance and Accounting</b>		<b>Retention Period</b>
<p><b>Accounts Payable</b> Records related to payment of financial obligations. These documents verify the purchase of goods and services.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u>  Accounts Payable Aging Reports  Accounts Payable Ledgers  Accounts Payable Trial Balances  Bills  Cash Disbursements  Cost Accounting Records  Cost Sheets  Credit Card Statements  Debit Advises  Disbursement Ledgers  Expense Reports  Paid Bills and Vouchers  Petty Cash Records and Vouchers  Purchase Journals  Purchase Requisitions  Travel Expenses  Unemployment Insurance Payments  Voucher Register and Schedules  Workers' Compensation Insurance Premium</p>		<b>CURRENT YEAR+6</b>
<p><b>Accounts Receivable</b> Records related to the accounts receivable function, such as invoices to customers, and cash receipts of payments received from customers, and records recording same.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u>  Accounts Receivable Ledgers  Accounts Receivable Trial Balances  Cash and Sales Receipts  Cash Sales Slips  Invoices (Customers)  Invoices from Vendors</p>		<b>CURRENT YEAR+6</b>
<p><b>General Accounting and Financial Reports</b> Records related to the financial statements, reports, and work papers of Union Tank Car Company and its subsidiaries.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u>  Balance Sheets, Income Statements, and Cash Flows  General Journal Entries  Working Trial Balance Work Papers</p>		<b>CURRENT YEAR+10</b>

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<b>Finance and Accounting</b>		Retention Period
<p><b>Audited Financial Statements</b> Records related to the financial statements and reports of Union Tank Car Company and its subsidiaries.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Annual Audited Financial Statements Audit Reports and Related Documents Financial Statements (Monthly/Quarterly) General Ledgers (Year-End Trial Balances)</p>		<b>PERMANENT</b>
<p><b>Budgets and Financial Records – General</b> Non-public records related to internal planning and financial management.</p> <p><b>Retention Event:</b> The retention period begins at the end of the budget period.</p> <p><b>Examples Include:</b> Budgets and Related Papers</p>		<b>ACTIVE+6</b>
<p><b>Capital Property</b> Records related to the acquisition, retention, depreciation, and disposition of Union Tank Car Company's capital property.</p> <p><b>Retention Event:</b> The retention period begins when the life or depreciation of the asset ends.</p> <p><b>Examples Include:</b> Authority for Expenditures Depreciation Schedules Fixed Asset Acquisitions and Dispositions Fixed Assets with Depreciation Material Transfer Files Plant Ledgers Property Inventory</p>		<b>ACTIVE+10</b>
<p><b>Banking</b> Records reflecting Union Tank Car Company's banking transactions. Records include statements, reconciliations, deposits, and canceled checks.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Check Registers Canceled Checks Deposits Reconciliations Statements Wire Transfers (EFT)</p>		<b>CURRENT YEAR+6</b>

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<b>Government Contractor – Compliance</b>	
	Retention Period
<p><b>Government Contractor Compliance</b> Records reflecting Union Tank Car Company's compliance with regulations related to the hiring of contractors.</p> <p><b>Retention Event:</b> The retention period begins with the termination of each federal contract or project performed for the government.</p> <p><b>Examples Include:</b>  Affirmative Action Plans  Davis Bacon Payroll Documentation  Federal Contract Compliance  Job Applications  OFCCP Documentation  Vets 100 Form and Backup Documents</p>	<b>ACTIVE+10</b>

Union Tank Car Company	<b>STANDARD OPERATING PROCEDURE</b>			UTC- PAGE	<b>050-026 Exhibit Page 13</b>
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<b>Governmental Compliance &amp; Reporting (Non-OSHA)</b>	
	<b>Retention Period</b>
<p><b>Governmental Compliance &amp; Reporting (Non-OSHA)</b> Records reflecting Union Tank Car Company's compliance with regulations other than OSHA or environmental regulations.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples include:</b>            Attorney General's Office Reporting            Better Business Bureau Reporting            Communications with Regulators            Federal Government Compliance Records            Local Government Compliance Records            Notice of Violation            Presentations on Issues            Regulatory Citations and Violations            Regulatory Complaint Files            State Government Compliance Records</p>	<b>CURRENT YEAR+10</b>

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<b>Human Resources – Benefits</b>	
	<b>Retention Period</b>
<p><b>Benefit Administration</b> Records related to the general management and administration of corporate benefit plans. Includes plan-related and vendor correspondence and general employee communications relative to benefits.</p> <p><b>Retention Event:</b> Retain while the plan is active and benefits are payable. The retention period begins when the plan is no longer active or when benefits are no longer payable.</p> <p><b>Examples Include:</b>            Defined Benefit Plans            Retirement Plans            Plan Documents, Amendments, Trust Agreements, and Terminations            Plan Financial Reports            Plan Financial Statements            Plan Investment Records            Benefits Committee Meeting Minutes            Benefits Committee Resolutions of Consent and Related Documents            Plan Fidelity Bond Documentation</p>	<b>ACTIVE+6</b>
<p><b>Benefit Enrollment and Participation – General</b> Records of elections by employees for type, amount, and eligibility of participation in Union Tank Car Company-sponsored benefit plans.</p> <p><b>Retention Event:</b> Retain while the plan is active and benefits are payable. The retention period begins when the plan is no longer active or when benefits are no longer payable.</p> <p><b>Examples Include:</b>            Communications to Participant Regarding Participation, Eligibility, Benefits, and Plan Summaries            Contribution, Deposit, and Transmittal Records (to Plan)            Distribution Documents: Forms, Consents, Copies of Distribution checks, QDROs, Beneficiary Designations, Existing Forms 1099R            Information on Plan Participants and Beneficiaries            Payroll Records Used to Determine Eligibility, Contributions, and Vesting</p>	<b>ACTIVE+6</b>
<p><b>IRS and DOL Filings</b> Records related to retirement plans and defined benefit plans that Union Tank Car Company is required to file with the IRS and DOL.</p> <p><b>Retention Event:</b> The retention period begins when the plan is no longer active or when benefits are no longer payable.</p> <p><b>Examples Include:</b>            Department of Labor Filings            Internal Revenue Service Filings            IRS Determination Letters            All Reports, Schedules, Attachments, and Backup Materials to Filings</p>	<b>ACTIVE+6</b>
<p><b>PBGC Filings</b> Records related to retirement plans and defined benefit plans that Union Tank Car Company is required to file with the PBGC.</p> <p><b>Retention Event:</b> The retention period begins when the plan is no longer active or when benefits are no longer payable.</p> <p><b>Examples Include:</b>            Filings with the Pension Benefits Guaranty Corporation</p>	<b>ACTIVE+6</b>

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<b>Human Resources – Benefits</b>	
	<b>Retention Period</b>
<p><b>Form 5500 Filing</b> Records related to Form 5500 and its supporting materials that Union Tank Car Company is required to file.</p> <p><b>Retention Event:</b> The retention period begins when the plan is no longer active or when benefits are no longer payable.</p> <p><u>Examples Include:</u> Annual Form 5500 Filing All Reports, Schedules, Attachments, and Backup Materials Filed with Form 5500</p>	<b>ACTIVE+6</b>
<p><b>Plan Expense Invoices</b> Records related to invoices that document plan expenses.</p> <p><b>Retention Event:</b> The retention period begins when the plan is no longer active or when benefits are no longer payable.</p> <p><u>Examples Include:</u> Invoices Documenting Plan Expenses</p>	<b>ACTIVE+6</b>
<p><b>Actuarial Plan Documents</b> Records used by actuary to calculate plan values and expenses.</p> <p><b>Retention Event:</b> The retention period begins when the plan is no longer active or when benefits are no longer payable.</p> <p><u>Examples Include:</u> Records Used by Actuary to Calculate Value of Assets and Liabilities, Plan Expenses, and Funding Status Information about Actuarial Assumptions</p>	<b>ACTIVE+6</b>
<p><b>Internal Auditing Documents</b> Records related to internal audits performed by Union Tank Car Company of its defined benefit plans and retirement plans.</p> <p><b>Retention Event:</b> The retention period begins when the plan is no longer active or when benefits are no longer payable.</p> <p><u>Examples Include:</u> Internal Defined Benefit Plan Audits Internal Retirement Plan Audits</p>	<b>ACTIVE+6</b>
<p><b>Claim Forms</b> Records related to claims or other communications with participants regarding eligibility for and amount of benefits.</p> <p><b>Retention Event:</b> The retention period begins when the plan is no longer active or when benefits are no longer payable.</p> <p><u>Examples Include:</u> Claim Forms Communications to Participants Related to Claim Forms</p>	<b>ACTIVE+6</b>

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<b>Human Resources – Benefits</b>	
	Retention Period
<p><b>M &amp; A Documents Relating to Treatment of Plans</b> Records related to merger and acquisition agreements that address the treatment of employee benefit plans.</p> <p><b>Retention Event:</b> The retention period begins when the plan is no longer active or when benefits are no longer payable.</p> <p><u>Examples Include:</u> Corporate Asset Purchase Agreements Merger Agreements Other Transactional Documents</p>	<b>ACTIVE+10</b>
<p><b>Discrimination Claims and Coverage Disputes</b> Records related to discrimination claims and coverage disputes that are connected with participant's retirement and/or defined benefit plans.</p> <p><b>Retention Event:</b> The retention period begins when the claim or dispute ends.</p> <p><u>Examples Include:</u> Discrimination Claims Coverage Disputes</p>	<b>ACTIVE+6</b>
<p><b>Plan Testing</b> Records related to results of Union Tank Car Company's top-heavy testing of its retirement and defined benefit plans and correction of test failures.</p> <p><b>Retention Event:</b> The retention period begins when the plan is no longer active or when benefits are no longer payable.</p> <p><u>Examples Include:</u> Top-Heavy Testing Records of Correction of Test Failures</p>	<b>ACTIVE+6</b>
<p><b>Welfare Plans</b> Records related to Union Tank Car Company's health, life insurance, disability, or other welfare plans. Includes eligibility determinations, premium invoices, insurance contracts for welfare plans, handbooks, COBRA notices, and records relating to claims paid.</p> <p><b>Retention Event:</b> The retention period begins when the plan is no longer active or when benefits are no longer payable.</p> <p><u>Examples Include:</u> Company's Insurance Applications for Health, Life Insurance, Disability, or Other Welfare Plans Insurance Contracts for Health, Life Insurance, Disability, or Other Welfare Plans Handbooks Relating to Health, Life Insurance, Disability, or Other Welfare Plans Premium Invoices Claims under Health, Life Insurance, Disability, or Other Welfare Plans Records Relating to Claims Paid Eligibility Determinations (Roster Listing) Enrollment Cards and Forms COBRA Notices Certificates of Creditable Coverage</p>	<b>ACTIVE+6</b>

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<b>Human Resources – Employment</b>	
	<b>Retention Period</b>
<p><b>Personnel Files – General</b> Records providing a history of an employee's employment from initial hiring through termination. Includes performance appraisals and promotion, demotion, leave, and disciplinary records.</p> <p><b>Retention Event:</b> The retention period begins when the employment terminates.</p> <p><b>Examples Include:</b> Applications, Interview Notes, and Resumes Apprenticeship Records Disciplinary Actions Employment Decision Records (Hiring, Firing, Demotion, Layoff, Promotion, Termination) Employee Evaluations, Performance, and Disciplinary Records Employee Attendance Records Employee Medical Records FMLA Leave Records Non-FMLA Leave Records (Sick, Benefit, Military, Other) Reference Checks Requests for Reasonable Accommodation Supervisory Notes</p>	<b>ACTIVE+6</b>
<p><b>Records for Non-Hires</b> Records related to the application and interview process for job applicants who are not hired by Union Tank Car Company.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Applications, Interview Notes, and Resumes Reference Checks</p>	<b>CURRENT YEAR+3</b>
<p><b>Contracts and Agreements – Employee Agreements</b> Records related to obligations under agreements between Union Tank Car Company and its employees. Includes employment contracts, confidentiality agreements, or records stating terms of employment.</p> <p><b>Retention Event:</b> The retention period begins when the contract or employment terminates.</p> <p><b>Examples Include:</b> Employment Contracts Confidentiality Agreements Offer Letter Restrictive Covenants Records Related to Contracts and Agreements Severance Contracts</p>	<b>ACTIVE+10</b>

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<b>Human Resources – Employment</b>	
	<b>Retention Period</b>
<p><b>Drug and Alcohol Testing – Negative Test Results</b> Records related to drug and alcohol testing required of individuals applying for a position with Union Tank Car Company or one of its subsidiaries, as well as periodic and random testing, when the lab results are negative.</p> <p><b>Retention Event:</b> The retention period begins when the employment terminates.</p> <p><u>Examples Include:</u> Negative Drug and Alcohol Test Results Related Correspondence and Documents</p>	<b>ACTIVE+1</b>
<p><b>Drug and Alcohol Testing – Positive Test Results</b> Records related to drug and alcohol testing required of individuals applying for a position with Union Tank Car Company or one of its subsidiaries, as well as periodic and random testing, when the lab results are positive.</p> <p><b>Retention Event:</b> The retention period begins when the employment terminates.</p> <p><u>Examples Include:</u> Positive Drug and Alcohol Test Results Related Correspondence</p>	<b>ACTIVE+5</b>
<p><b>Employee Handbooks and Manuals</b> Handbooks and manuals that Union Tank Car Company distributes to its employees describing its policies, rules, procedures, guidelines, benefits, and similar topics.</p> <p><b>Retention Event:</b> The retention period begins when the handbook or manual is superseded.</p> <p><u>Examples Include:</u> Employee Handbooks, Manuals, and Guides Supervisory Handbooks, Manuals, and Guides</p>	<b>ACTIVE+10</b>
<p><b>Equal Employment Opportunity</b> Records documenting Union Tank Car Company's compliance with its equal employment opportunity policies. Includes reports that Union Tank Car Company is required to file with the Equal Employment Opportunity Commission identifying workforce demographics.</p> <p><b>Retention Event:</b> Retain for the life of the policy or program. The retention period begins when the program or policy ends or is superseded.</p> <p><u>Examples Include:</u> Affirmative Action Materials Diversity Records EEO-1 Reports</p>	<b>ACTIVE+6</b>

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### Human Resources – Employment

	Retention Period
<p><b>Employee Payroll – General</b> Records related to employee payments and pay rates.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Payroll Reports, Registers, and Records Earnings Records W-2 and W-4 Forms Pay Rates Payroll Checks Payroll Bank Statements</p>	<b>CURRENT YEAR+6</b>
<p><b>Employee Payroll – Assignments and Garnishments</b> Records related to deductions taken from employee payments pursuant to court orders.</p> <p><b>Retention Event:</b> The retention period begins when the assignment or garnishment order has expired.</p> <p><u>Examples Include:</u> Assignments Garnishment Orders</p>	<b>ACTIVE+6</b>
<p><b>EEO and Wage Claims</b> Records related to employee claims against Union Tank Car Company for wages, for violation of equal employment opportunity, unfair labor practices, and other grievances.</p> <p><b>Retention Event:</b> The retention period begins at the closure or final resolution of the claim.</p> <p><u>Examples Include:</u> Wage Claims EEO Claims Grievances Unfair Labor Practice Charges</p>	<b>ACTIVE+6</b>
<p><b>I-9 Form</b> Records related to employee I-9 Forms.</p> <p><b>Retention Event:</b> The retention period begins when the employment terminates.</p> <p><u>Examples Include:</u> I-9 Forms</p>	<b>ACTIVE+3</b>

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<b>Human Resources – Employment</b>		<b>Retention Period</b>
<p><b>Workers' Compensation Claims</b> Records reflecting workers' compensation claims filed for on-the-job accidents against Union Tank Car Company and its subsidiaries. Includes workers' compensation claim notification documents and claim settlement documents.</p> <p><b>Retention Event:</b> The retention period begins when the claim file is closed.</p> <p><u>Examples Include:</u> Workers' Compensation Accrual Analysis Workers' Compensation Claim Files Workers' Compensation Claim Settlement Documents Workers' Compensation Claim Supporting Documentation Workers' Compensation Incident Forms Workers' Compensation Notification of Insurance Claim Workers' Compensation Reporting Confirmation</p>	<b>ACTIVE+10</b>	
<p><b>Collective Bargaining Agreements</b> Records related to collective bargaining agreements and the employees whose wages are paid pursuant to collective bargaining agreements.</p> <p><b>Retention Event:</b> The retention period begins when the collective bargaining agreement expires or is superseded.</p> <p><u>Examples Include:</u> Collective Bargaining Agreements Written Agreements or Memoranda Summarizing Terms of Oral Agreements</p>	<b>INDEFINITE</b>	

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<b>Information Systems and Technology</b>	
	Retention Period
<p><b>Application Documentation and System Architecture</b> Records documenting the development of new functionality and architecture for Union Tank Car Company's computer systems and applications (internal). Includes business analysis, functional/technical specifications, and quality assurance testing documents.</p> <p><b>Retention Event:</b> The retention period begins when the system is superseded.</p> <p><b>Examples Include:</b> Architecture Systems Review Data Models Deployment Plans Design Documentation Electronic Journals Functional Technical Specifications Implementation Rollout Documents Network Scope Documents Physical/Logical Data Models Programming Specifications and Standards Source Code</p>	<b>ACTIVE+6</b>
<p><b>Disaster Recovery Plans</b> Documentation of plans that would be implemented in the event of a disaster or systems failure.</p> <p><b>Retention Event:</b> The retention period begins when the system is superseded.</p> <p><b>Examples Include:</b> Business Continuity and Resumption Plans Contingency Plans</p>	<b>ACTIVE+6</b>
<p><b>System Technical Administration – General</b> Information used to provide details and a history of the technical environment – changes, problems, additions/deletions, and operational status.</p> <p><b>Retention Event:</b> The retention period begins when the system is superseded.</p> <p><b>Examples Include:</b> Application Incident Reports Change Requests (Application Documentation) Configuration Scripts Mapping Documents Network/Platform Access/ Operations Logs Project Status Reports</p>	<b>ACTIVE+6</b>
<p><b>System Technical Administration – Network and Computer Access Records</b> Information used to provide details and history of network and computer system access records.</p> <p><b>Retention Event:</b> The retention period begins when the system is superseded.</p> <p><b>Examples Include:</b> Application Access Logs Application Security Logs Request for New User Sign-On/Access</p>	<b>ACTIVE+6</b>

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<b>Insurance</b>	
	<b>Retention Period</b>
<p><b>Insurance Policies and Certificates</b> Records reflecting Union Tank Car Company's insurance policies and certificates, and supporting documents.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b>  Amendments and Riders to Insurance Policies  Cancellation Notices of Insurance Policies  Correspondence Related to Insurance Policies  Insurance Analysis  Insurance Certificates  Insurance Policies  Insurance Payment Records  Insurance Program Manuals  Insurance Reporting  Reinstatement Notices of Insurance Policies</p>	<b>PERMANENT</b>
<p><b>General and Product Liability Insurance Claims</b> Records reflecting general and product liability insurance claims made against and on behalf of Union Tank Car Company and its subsidiaries' insurance policies and certificates, and supporting documents.</p> <p><b>Retention Event:</b> The retention period begins when the claim file is closed.</p> <p><b>Examples Include:</b>  General Insurance Claims  Product Liability Insurance Claims  Workers Compensation Insurance Claims</p>	<b>ACTIVE+10</b>

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<b>Legal</b>		<b>Retention Period</b>
<p><b>Contracts and Agreements – General</b> Records related to obligations under agreements between Union Tank Car Company and outside parties. Includes contracts and agreements not covered elsewhere, and disputes that do not progress to litigation and claims.</p> <p><b>Retention Event:</b> The retention period begins when the contract expires or terminates.</p> <p><b>Examples Include:</b> Agency Contracts Equipment Leasing, Purchasing, and Rental Contracts Hardware, Software, Service, and Licensing Contracts Joint Venture Contracts Lease Agreements Letters of Intent NDAs Severance Contracts Vendor and Service Contracts Documents Related to Vendor and Service Contracts</p>		<b>ACTIVE+10</b> (ACTIVE+15 Ohio and ACTIVE+20 NY for contracts)
<p><b>Real Estate Leases, Mortgages, and Certain Other Contracts</b> Records associated with the agreement made between the tenant/subtenant and the landlord/sublandlord of a property, and certain other contracts. Includes lien waivers and real estate leases, mortgages, service contracts, and correspondence between parties. Does not include construction contracts.</p> <p><b>Retention Event:</b> The retention period begins when the lease, mortgage, or other contract expires or terminates.</p> <p><b>Examples Include:</b> Lien Waivers Real Estate Leases Real Estate Mortgages Real Estate Service Contracts Related Documents</p>		<b>ACTIVE+15</b>
<p><b>Construction Contracts</b> Records related to obligations under agreements between Union Tank Car Company and outside parties. Includes construction contracts and related documents.</p> <p><b>Retention Event:</b> The retention period begins when the contract expires or terminates.</p> <p><b>Examples Include:</b> Construction Contracts Related Documents</p>		<b>ACTIVE+15</b>

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<b>Legal</b>		<b>Retention Period</b>
<p><b>Internal Investigations</b> Investigations of crimes and security-related events that occur within Union Tank Car Company and its facilities.</p> <p><b>Retention Event:</b> The retention period begins when the investigation ends.</p> <p><u>Examples Include:</u> Employee Theft Investigations Incident Reports Loss Prevention Files Property Crime Investigations Security Investigations and Testing Serious Incident Reports (SIRs) Threats/Harassment Investigations</p>		<b>ACTIVE+6</b>
<p><b>External Investigations</b> Investigations of events or relationships between Union Tank Car Company and outside parties such as customers and vendors.</p> <p><b>Retention Event:</b> The retention period begins when the investigation ends.</p> <p><u>Examples Include:</u> Customer Investigations Vendor Investigations</p>		<b>ACTIVE+10</b>
<p><b>Credit Collections</b> Records related to Union Tank Car Company's efforts to collect money that is due and owing to it.</p> <p><b>Retention Event:</b> The retention period begins when the collection efforts cease.</p> <p><u>Examples Include:</u> All Credit Collection Records</p>		<b>ACTIVE+10</b>
<p><b>FTC Communications</b> Records related to Union Tank Car Company's requirements to notify the FTC of mergers and acquisitions and related correspondence.</p> <p><b>Retention Event:</b> The retention period begins when the record is created or received.</p> <p><u>Examples Include:</u> Antitrust Acquisition Reporting FTC Pre-Merger Notifications Notice of FTC Violation</p>		<b>CURRENT YEAR+10</b>
<p><b>Mergers &amp; Acquisitions Records</b> Records related to Union Tank Car Company's acquisition or divestiture of business units or other companies.</p> <p><b>Retention Event:</b> The retention period begins when the company is sold or dissolved.</p> <p><u>Examples Include:</u> Divestment/Sale Contracts Due Diligence Records Merger &amp; Acquisition Contracts Merger &amp; Acquisition Studies</p>		<b>ACTIVE+10</b>

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<b>Legal</b>		Retention Period
<p><b>General and Environmental Litigation and Claims Files</b> Records related to litigation and claims. Includes general litigation, environmental litigation, and government investigation. Does not include employment litigation and claims.</p> <p><b>Retention Event:</b> The retention period begins when the litigation ends.</p> <p><b>Examples Include:</b> Employment Litigation Files Environmental Litigation Files General Litigation Files (including pleadings and discovery) Government Investigation Files</p>		<b>ACTIVE+10</b>
<p><b>Real Estate Deeds &amp; Titles</b> Real estate deeds, titles, title policies and commitments, and supporting documents.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Real Estate Deeds Real Estate Titles Real Estate Title Policies and Commitments</p>		<b>PERMANENT</b>
<p><b>Copyrights, Trademarks, and Patents</b> Records related to preparation, filing, maintenance, and rights of copyrights, trademarks, and patents.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Copyrights and Supporting Documents Trademarks and Supporting Documents Patents and Supporting Documents</p>		<b>PERMANENT</b>
<p><b>Real Estate Environmental Reports</b> Records related to environmental reports pertaining to real property owned or leased by Union Tank Car Company.</p> <p><b>Retention Event:</b> The retention period begins when the record is created; retain indefinitely thereafter.</p> <p><b>Examples Include:</b> Real Estate Environmental Reports</p>		<b>INDEFINITE</b>
<p><b>Equipment Agreements</b> Records related to the purchase, sale, or lease of equipment by Union Tank Car Company.</p> <p><b>Retention Event:</b> The retention period begins when the equipment has been disposed of or no longer exists.</p> <p><b>Examples Include:</b> Equipment Purchase Orders, Agreements, and Receipts Equipment Sales Agreements and Receipts Equipment Lease Agreements</p>		<b>ACTIVE+10 (ACTIVE+15 Ohio and ACTIVE+20 NY)</b>

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<b>Legal</b>	
	<b>Retention Period</b>
<p><b>Governmental Compliance and Reporting – General</b> Records related to notices of violations and citations given to Union Tank Car Company and its subsidiaries by governmental agencies.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> All Regulatory Agency Notices and Letters of Violations All Regulatory Agency Citations</p>	<b>CURRENT YEAR+10</b>
<p><b>Legacy Documents</b> Documents that may be the subject of an ongoing discovery request or court order in the general liability litigation or product liability litigation context.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Asbestos Abatement Documents Asbestos Inspection Documents Claims/Incident Specific Documents Equipment Inspections Equipment Manuals Equipment Training Manuals Ethics Codes Hazardous Training Materials Incident Handling/Claims Handling/Accident Reporting Materials Job Descriptions Loss Prevention/Theft/Shrink Policies, Procedures, and Materials Product Knowledge Materials Product Manuals Receiving and Freight Policies Safety Audits Safety Communications Safety Inspections and Reviews Standard Operating Procedures Vendor/Contractor/Supplier Safety Standards and Operating Procedures Staff Sign-In Sheets Winter Snow/Ice Removal Notes, Correspondence, Memoranda, Documents, and E-Mails</p>	<b>INDEFINITE</b>

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<b>Purchasing, Merchandising, &amp; Requisition</b>	
	Retention Period
<p><b>Purchasing and Requisition</b> Records related to the request for, and authorization and procurement of, goods and services. These records are used to document the request for a product or service.</p> <p><b>Retention Event:</b> Retain until the purchase order is complete. The retention period begins when the purchase order or request has been met or the obligations thereunder have ceased.</p> <p><b>Examples Include:</b> Accepted Purchasing &amp; Requisition Bids Catalogs and Price Lists Purchase and Service Orders Quotes Rejected Purchasing &amp; Requisition Bids Work Authorization Forms</p>	<b>ACTIVE+10</b>
<p><b>Merchandise Inventory Management</b> Records related to the management of merchandise inventory.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Inventory Lists, Spreadsheets, and Related Records</p>	<b>CURRENT YEAR+6</b>
<p><b>Merchandise Vendor Records</b> Records related to the type and cost of items supplied by vendors who deal with Union Tank Car Company.</p> <p><b>Retention Event:</b> Retain until the end of the vendor relationship; the retention period begins thereafter.</p> <p><b>Examples Include:</b> Merchandise Vendor Cost and Price Change Records Merchandise Vendor Supplier Service Records Return to Vendor Notices Vendor Discontinued Item Records Vendor Reinstated Item Records Vendor Information Packets</p>	<b>ACTIVE+10</b>
<p><b>Vendor and Supplier Correspondence</b> Correspondence related to the items supplied by vendors and suppliers who deal with Union Tank Car Company.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Vendor Correspondence Supplier Correspondence</p>	<b>CURRENT YEAR+10</b>

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Sales and Marketing		Retention Period
<p><b>Sales and Marketing Plans</b> Records related to the development of product marketing strategies and product launches. Includes product marketing plans and surveys and customer lists.</p> <p><b>Retention Event:</b> The retention period begins when the plan or list is superseded.</p> <p><u>Examples Include:</u> Marketing Surveys Marketing Plans Customer Lists</p>	<p><b>ACTIVE+3</b></p>	
<p><b>Sales Reporting</b> Records related to the recording and reporting of sales activity by Union Tank Car Company.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Sales Activity Reports Sales Commissions Reports Sales Journals</p>	<p><b>CURRENT YEAR+6</b></p>	
<p><b>Service Requests</b> Records related to requests for service by purchasers of products sold by Union Tank Car Company.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Service Requests</p>	<p><b>CURRENT YEAR+10</b></p>	
<p><b>Customer Orders and Credit Files</b> Records related to customer purchase orders and credit files.</p> <p><b>Retention Event:</b> The retention period begins when the order is complete or the credit relationship ends.</p> <p><u>Examples Include:</u> Customer Credit Files Customer Orders</p>	<p><b>ACTIVE+10</b></p>	

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<b>Tax</b>	
	<b>Retention Period</b>
<p><b>Federal Income Tax</b> Records that represent actual federal income tax returns, audits, and appeals for federal income taxes.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Compliance Research (Federal Income Tax) Correspondence (Federal Income Tax) Notices and Adjustments (Federal Income Tax) Tax Appeals (Federal Income Tax) Tax Audit Reports (Federal Income Tax) Tax Returns (Federal Income Tax)</p>	<b>PERMANENT</b>
<p><b>Federal Income Tax Work Papers</b> Records that represent federal income tax work papers.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Tax Audit Work Papers (Federal Income Tax) Tax Work Papers (Federal Income Tax)</p>	<b>CURRENT YEAR+10</b>
<p><b>Foreign Tax Returns<sup>2</sup></b> Corporate foreign income, sales, value-added (VAT), property, and other tax returns.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Tax Audit Reports (Foreign) Tax Returns (Foreign)</p>	<b>PERMANENT</b>
<p><b>Foreign Tax Work Papers</b> Corporate foreign income, sales, value-added (VAT), property, and other tax work papers.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Tax Audit Work Papers (Foreign) Tax Work Papers (Foreign)</p>	<b>CURRENT YEAR+10</b>

<sup>2</sup> As Vedder Price is licensed to practice law only within the United States, we are providing this recommendation that should be confirmed by counsel in the other nations in which Union Tank Car Company does business.

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<b>Tax</b>		<b>Retention Period</b>
<p><b>State and Local Tax Returns</b> Records that represent actual tax returns and related work papers for state and local income taxes other than sales/use tax.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u>            Compliance Research (State and Local Tax)            Correspondence (State and Local Tax)            Notices and Adjustments (State and Local Tax)            Tax Appeals (State and Local Tax)            Tax Audit Reports (State and Local Tax)            Tax Returns (State and Local Tax)</p>		<b>PERMANENT</b>
<p><b>State and Local Tax Work Papers</b> Records that represent related work papers for state and local income taxes other than sales/use tax.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u>            Tax Audit Work Papers (State and Local Tax)            Tax Work Papers (State and Local Tax)</p>		<b>CURRENT YEAR+10</b>
<p><b>Sales and Use Tax</b> Tax returns for sales and use taxes.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u>            Compliance Research (Sales and Use)            Correspondence (Sales and Use)            Notices and Adjustments (Sales and Use)            Tax Appeals (Sales and Use)            Tax Audit Reports (Sales and Use)            Tax Exemption            Tax Returns (Sales and Use)</p>		<b>PERMANENT</b>
<p><b>Sales and Use Tax Work Papers</b> Related work papers for sales and use taxes.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u>            Tax Audit Work Papers (Sales and Use)            Tax Work Papers (Sales and Use)</p>		<b>CURRENT YEAR+10</b>

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<b>Tax</b>		<b>Retention Period</b>
<p><b>Tax Accounting</b> Records supporting accounting for taxes.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Account Adjustments (Tax) Account Entries (Tax) Account Reconciliations (Tax) Provision Work Papers Tax Footnotes</p>		<b>CURRENT YEAR+10</b>
<p><b>Tax Planning and Forecasting</b> Records related to internal tax planning and forecasting. Includes records of the company's income, expenses, cash flow, fiscal year budgets for business areas, and tax forecasts and analyses.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Supporting Documentation for Tax Planning Tax Forecasts Tax Planning</p>		<b>CURRENT YEAR+10</b>
<p><b>Tax Requirements</b> Records related to the determination of tax requirements. Includes analyses of various countries' tax requirements, third-party analyses of tax requirements, and third-party filing recommendations.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Tax Calendar Tax Citations Tax Regulations Third-Party Analyses (Tax Requirements)</p>		<b>CURRENT YEAR+10</b>
<p><b>State Unemployment Tax</b> Records submitted to state unemployment divisions. Includes employment and wage information for terminated employees who are requesting unemployment compensation.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Insurance Audit Work Papers (Unemployment) State Requests for Separation and Wage Information Files Unemployment Forms Unemployment Insurance Work Papers</p>		<b>CURRENT YEAR+6</b>

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<b>Tax</b>	
	<b>Retention Period</b>
<p><b>U.S. Federal and State Tax Withholding</b> Records supporting the taxes paid, withheld, and reported. May also include rates of taxation, etc.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples include:</b>  Employee Withholding Records  Federal Withholding Tax Returns  Form 941 Quarterly Withholding Tax Returns  Payroll Tax Data Reports  Payroll Tax Records  Tax Work Papers  W-2 Forms  Wage and Tax Statements</p>	<b>CURRENT YEAR+6</b>

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<b>Transportation</b>		Retention Period
<p><b>Freight Carrier Claims</b> Records related to freight carrier claims and their resolution. Includes freight carrier claims, claim forms, and proof of payment.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Freight Carrier Claims Claim Forms Claim Resolution and Proof of Payment Supporting Documentation</p>		<b>CURRENT YEAR+6</b>
<p><b>Accident Reports</b> Records related to accidents involving Union Tank Car Company's drivers. Includes accident reports and report logs, and vehicle damage reports.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Accident Reports Accident Report Logs Vehicle Damage Reports</p>		<b>CURRENT YEAR+10</b>
<p><b>Shipping of Hazardous Materials</b> Records related to the shipping of hazardous materials to and from Union Tank Car Company's facilities. Includes bills of lading, loading sheets, and shipping manifests for the hazardous materials at issue.</p> <p><b>Retention Event:</b> The retention period begins when the record is created. If spills are involved, the retention period begins when the litigation or investigation ceases.</p> <p><u>Examples Include:</u> Hazardous Materials Bills of Lading Hazardous Materials Loading Sheets Hazardous Materials Shipping Manifests</p>		<b>CURRENT YEAR+10 (ACTIVE + 10 if spills involved)</b>
<p><b>Motor Carriers</b> Records related to the motor carriers with whom Union Tank Car Company contracts. Includes records detailing excise taxes, expense bills, and equipment.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><u>Examples Include:</u> Motor Carriers - Excise Tax Motor Carriers - Expense Bills Motor Carriers - Equipment</p>		<b>CURRENT YEAR+6</b>

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<b>Transportation</b>		<b>Retention Period</b>
<p><b>Driver Testing &amp; Training</b> Records related to the training and substance-testing regimens that Union Tank Car Company applies to its drivers. Includes records detailing drug and alcohol testing and driver training.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Driver Drug Testing Driver Alcohol Testing Driver Training Records</p>		<b>CURRENT YEAR+6</b>
<p><b>Shipping &amp; Transportation Documents – General</b> Records related to shipping and transportation. Includes bills of lading, shipping manifests, packing slips, loading sheets, vendor chargebacks, and invoices.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Bills of Lading DOT Surveys Freight Bills Freight Estimates and Schedules Freight Tracers Inspection Reports Letter of Intent (Freight Claims) Loading Sheets &amp; Packing Slips Packing Slips (Freight Claims) Performance Reviews and Audits Rail Negotiations and Related Documents RTV Records Shipping Manifest Supporting Accounting Information (Freight Claims) Vendor Chargebacks &amp; Invoices Freight Claims)</p>		<b>CURRENT YEAR+6</b>
<p><b>Transportation Insurance</b> Records related to the insurance that Union Tank Car Company maintains to cover its drivers and shipping. Includes certificates of insurance and supporting documents.</p> <p><b>Retention Event:</b> The retention period begins when the record is created.</p> <p><b>Examples Include:</b> Certificate of Insurance Supporting Documents</p>		<b>PERMANENT</b>

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